



**DEPARTMENT OF CONSUMER AFFAIRS**  
CALIFORNIA BOARD OF ACCOUNTANCY  
2000 EVERGREEN STREET, SUITE 250  
SACRAMENTO, CA 95815-3832  
TELEPHONE: (916) 263-3680  
FACSIMILE: (916) 263-3675  
WEB ADDRESS: <http://www.cba.ca.gov>



## **NOTICE TO OUT-OF-STATE LICENSEES**

On January 1, 2011, Section 5050(b) of the Business and Professions Code on temporary and incidental practice became inoperative. As a result, non-California CPAs who may have practiced under Section 5050(b) should carefully evaluate whether their activities would require them to file a practice privilege to ensure they are practicing lawfully.

Additionally, California's Safe Harbor provision (CCR Title 16, Section 30), which allowed out-of-state CPAs five days in which to file a Practice Privilege Notification Form following the commencement of practicing in California, expired on December 31, 2010. Beginning on January 1, 2011, a Practice Privilege Notification Form must be filed with the California Board of Accountancy (CBA) prior to practicing public accountancy in the state.

For practice privilege information, or information on how to become licensed in California, please refer to the CBA's Web site at <http://www.cba.ca.gov>. For more information on this and other topics, please sign up for E-News on the Web site.